CA2ON
Z 1
-63A22

No. I 18

81 Royal York Road,
Toronto 14, Ontario.

October 9th, 1963.

Mr. H.R. Hanson, Secretary,
Ontario Committee on Taxation,
88 University Ave.,
TORONTO 1, Ont.

Dear Mr. Hanson:

Please bring to the attention of your Committee, my suggested amendments to the Ontario Succession Duty Act, as follows:-

1. The relationship of an heir to the deceased should not make any difference in the amount of Succession Duties.

2. If the Ontario Government persists in not conceding request No. 1, then, in-laws should be considered collateral heirs.

3. Succession Duties should be an amount equal to Estate Taxes, and should be based on the amount in excess of exemptions.

4. If a deceased person owned stock in a Corporation with headquarters in another Province having higher Succession Duties, then the heir must pay the excess duties, but, if the other Province has lower Succession Duties, then the heir must pay the Ontario rate. That does appear inconsistent. I request consideration of this point.

5. The complications of the Ontario Succession Duty Act lead to prolonged and expensive probate expenses. The Act should, and can, be simplified.

My Brief is limited to those five requests because I feel your Committee is conversant with the complications and many inconsistencies of the prevailing Succession Duty Act, which has been amended so often, it is like a tire which has been patched so often, you cannot see the tire for patches. Or, are they? I doubt if 90% of the Members of the Ontario Legislature have at least a faint understanding of the Act.

I am an Executor of an Estate which recently brought me in contact with the Succession Duty Act. I would be pleased to have an appointment with your Committee on the matter.

Sincerely yours,

(W.A. Edwards)